

# CANADIAN REVENUE NEWSLETTER

NOVEMBER - 10th anniversary

The Canadian Revenue Group of BMAPS was formally organized in Mid 1961. Here it is 1971, so that makes us 10 years old. Happy Anniversary to all of you members out there who have been with us. In 1962 Ed Richardson Published the "Canadian & B.N.A. Revenue Yearbook" in this edition Ed listed the Charter Members of the Revenue Group. It is surprising to note that 2/3 of these members are still on the present membership list. I guess that Revenueers just fade away gracefully.

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This month you will notice we have again enclosed eight pages of the new Tax Paid Catalog.

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It cost approximately \$20 an issue to get this newsletter into your hands. I wish to thank those members who have made donations to the Revenue Group. It is through these donations and the sale of our miscellaneous catalogs, that we have been able to keep down any great drain on the treasury.

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NEW MEMBER - This month we wish to welcome Frank into the society.

184 - Frank S. Whittington - 3227 Glengarry Road - Santa Ynez - Calif. 93460

\* \* \* \* \*

WANTED - Federal Unemployments mint or used FU24, 35, 65/73, 96/105, offers desired, Prompt payment - Also interested in Tax Pairs.  
Richard Sattinger - 54 Boerum St. - Apt. 15F, Brooklyn, N. Y. 11206

B U Y   A N D   S E L L

Send in your Adlets (NO CHARGE) Our members would like to buy your dupliastes

FOR SALE - Canadian Federal Revenues - all Mint

R17 - 1.50    R233a - 1.00    R261 - .15    R262 - .15    R345 - .20  
 R346 - .20    R347 - 1.00    R350 - .15    R351 - .15    R352 - .20

\$1.00 Consular Fee stamp used - \$25.00

W. C. Rockett - 2030 Overlook Ave., - Willow Grove, Pa. 19090

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Edwin Morris, 2493 Lakeshore Blv'd. W. Apt 707, Toronto 14, Ont., Canada  
 sends in a list of wants from the new "Catalog of Tobacco Tax Paid Stamps  
 of Canada" Here is the list, C-268/271, 274, 276, 282, 284/288, 291, 292,  
 294/296, 304, 305, 310, 314, 319/323, 327, 334, 339, 345, 348, 351, 357,  
 367, 374, 375, 383, 390, 392, 394/396. Can you help Ed with any of these?

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SOME NEWFOUNDLAND REVENUES for Sale

<u>Sissons No.</u>		<u>Cat. Val.</u>	<u>Net Price</u>
R3,4,6	25¢, 50¢ and \$1 Vic. F-VF used	\$10.00	\$4.00
R6	\$1 Victoria used VF	4.00	2.25
R6	\$1 3 used, Large CH punched cancels in 3 diff pos.	12.00	4.25
R6	\$1 4 used, Small CH punched cancels in 4 diff pos.	16.00	5.50
R17-20	Perf. 12 used	3.50	1.50
R16a,17a,18a,	Perf. 11 used VF	1.50	1.00
R24	50¢ No Imp. used sm. thin	10.00	2.50
R25	\$1 No Imp. used VF	20.00	11.00
R26	5¢ perf. 14 Mint VF	2.00	1.25
R26-30	5¢-\$1 Perf. 14 used	10.00	5.00
R36-42	5¢-\$5 Perf. 12 used	10.00	5.00
R36.37 and 40	5¢,10, \$1 used blocks p 12	3.80	1.85
R48-52	Custom Duty Complete Mint	1.00	.55
U31	10¢ 1940 War Savings Mint Block	60.00	37.50

Ed Richardson  
 P.O. Box 939    League City, Texas 77573    & 713-932-3234

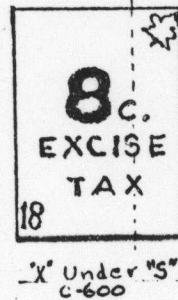
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FOR SALE - Have Surplus 3rd Bill Issue \$1, \$2, \$3 for sale at \$3.00.

Fred Jarrett, Box 302, Adelaide St. P. O., Toronto, Ont., Canada

THIRD WARTIME PROVISIONAL ISSUES - CONTINUED

C-598	4c.	on 10 Cigarettes,	imperf.
C-599	8c.	on 18	" perf. ll
C-600	8c.	on 18	" imperf. Ⓜ
C-601	8c.	on 20	" perf. ll
C-602	8c.	on 20	" imperf.
C-603	8c.	on 20	" perf. ll X imperf.
C-604	10c.	on 22	" imperf.
C-605	10c.	on 24	" imperf.
C-606	10c.	on 25	" imperf.



"X" of "TAX" is under "IS" of "EXCISE" (narrow spacing of "TAX")

C-608 8c. on 18 Cigarettes, imperf.

TALL - SERIES "C"

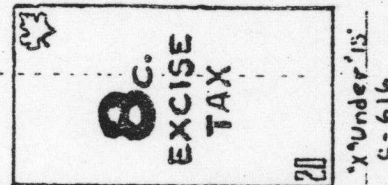
Wide spacing of "T A X", "X" is under "S" of "EXCISE"

C-610	8c.	on 18 Cigarettes,	imperf.
C-611	8c.	on 20	" "
C-612	10c.	on 22	" "
C-613	10c.	on 25	" "

TALL - SERIES "C"

Narrow spacing of "TAX", "X" is under "IS" of "EXCISE"

C-615	8c.	on 20 Cigarettes,	perf. ll
C-616	8c.	on 20	" imperf. Ⓜ
C-617	10c.	on 22	" imperf.



OBLONG - SERIES "C"

Printed surcharge of 6½ mm red Gothic figures over 3 mm red "EXCISE TAX" in 2 lines.

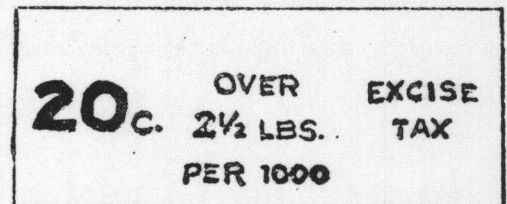
C-620	16c.	on 40 Cigarettes,	perf. ll
C-621	16c.	on 40	" imperf.
C-622	20c.	on 50	" perf. ll
C-623	20c.	on 50	" imperf. Ⓜ



OBLONG - SERIES "C"

Printed surcharge of 4½ mm red Gothic "20c." at left and 1½ mm "EXCISE - TAX" at right in 2 lines. O/P on No. C-397

C-625 20c. on 50 Cigarettes, brown, perf. ll Ⓜ



SMALL - SERIES "C"

Handstamped surcharge of black 6 X 1 mm slug and 6 mm Gothic "8c." in one line.

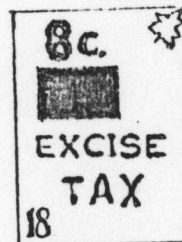
C-627 8c. on 4c. on 20 Cigarettes, perf. ll

THIRD WARTIME PROVISIONAL ISSUES - CONTINUED

SMALL - SERIES "C"

Printed surcharge of  $4\frac{1}{2}$  mm blue Gothic figures and "C." over 10 X 6 mm blue slug over old red values.

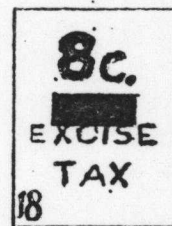
C-628	4c. on 2c. on 7 Cigarettes, imperf.
C-629	4c. on 2c. on 8 " "
C-630	8c. on 4c. on 18 " " Ⓜ
C-631	8c. on 4c. on 20 " "
C-632	10c. on 5c. on 22 " "
C-633	10c. on 5c. on 25 " "



SMALL - SERIES "C"

Printed surcharge of  $6\frac{1}{2}$  mm blue Gothic figures and "c." over 10 X 4 mm blue slug over old red values.

C-635	4c. on 2c. on 7 Cigarettes, imperf.
C-636	4c. on 2c. on 8 " imperf.
C-637	4c. on 2c. on 10 " imperf.
C-638	8c. on 4c. on 18 " imperf. Ⓜ
C-639	8c. on 4c. on 20 " perf. ll
C-640	8c. on 4c. on 20 " imperf.
C-641	8c. on 8c. on 20 " imperf.
C-642	10c. on 5c. on 22 " imperf.
C-643	10c. on 5c. on 25 " imperf.



TALL - SERIES "C"

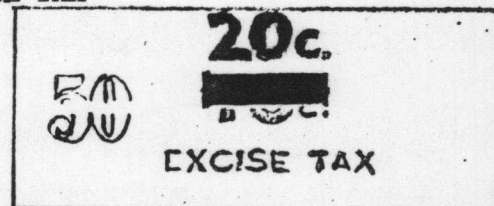
Surcharge same as above

C-645	8c. on 4c. on 18 Cigarettes, imperf.
C-645a	8c. on 4c. on 18 " imperf., black surcharge
C-646	8c. on 4c. on 20 " imperf.
C-647	10c. on 5c. on 25 " imperf.

OBLONG - SERIES "C"

Printed surcharge of  $6\frac{1}{2}$  mm blue gothic figures and "c." over 16 X 4 mm blue slug over old red values and 3 mm "EXCISE TAX"

C-648	20c. on 10c. on 50 Cigarettes, perf. ll
C-649	20c. on 10c. on 50 Cigarettes, imperf. Ⓜ



STRIP - SERIES "A"

Printed surcharge similar to above. Size of slug varies.

C-650	20c. on 10c. on 50 Cigarettes, roulette
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SMALL - SERIES "C"

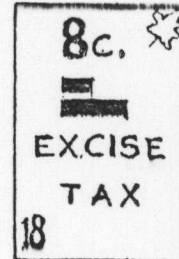
Printed surcharge of  $3\frac{1}{2}$  mm blue Gothic "4c" over  $2\frac{1}{2}$  mm "EXCISE - TAX" in 3 lines.

THIRD WARTIME PROVISIONAL ISSUES - CONTINUED

SMALL - SERIES "C"

Printed surcharge of  $4\frac{1}{2}$  mm blue Gothic figures and "c." over 2 slugs,  $3\frac{1}{2}$  to  $4\frac{1}{2}$  X  $1\frac{1}{2}$  and 7 to  $8\frac{1}{2}$  X  $1\frac{1}{2}$  mm.

- C-654 4c. on 2c. on 8 Cigarettes, imperf.  
C-654a 4c. on 2c. on 8 Cigarettes, imperf.,  $4\frac{1}{2}$  mm ROMAN figures  
C-654b 4c. on 2c. on 8 Cigarettes, imperf.,  $5\frac{1}{2}$  mm ROMAN figures  
C-655 6c. on 3c. on 12 Cigarettes, imperf.  
C-655a 6c. on 3c. on 12 Cigarettes, imperf., both slugs long  
C-656 8c. on 4c. on 18 Cigarettes, imperf. Ⓜ  
C-657 8c. on 4c. on 20 Cigarettes, imperf.  
C-658 10c. on 5c. on 22 Cigarettes, imperf.  
C-659 10c. on 5c. on 25 Cigarettes, imperf.



TALL - SERIES "C" & "A"

Surcharge similar to above.

- C-660 8c. on 4c. on 18 Cigarettes, series "C"  
C-661 8c. on 4c. on 20 Cigarettes, series "C"  
C-662 10c. on 5c. on 21 Cigarettes, series "A"

OBLONG - SERIES "C"

Handstamped surcharge of 8 mm violet Gothic "20¢" over old red value. 3 mm "EXCISE TAX" in red.

- C-665 20¢ on 10c. on 50 Cigarettes, perf. ll  
C-665a 20¢ on 10c. on 50 Cigarettes, perf. ll, double overprint

OBLONG - SERIES "A"

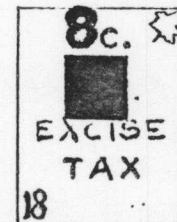
Handstamped surcharge of 9 mm purple Roman "40" on No. C-350

- C-667 40 on 100 Cigarettes, perf. l2

SMALL - SERIES "C"

Printed surcharge of 5 mm black Gothic figures and "c." over 8 X 8 mm slug.

- C-669 4c. on 2c. on 7 Cigarettes, imperf.  
C-670 4c. on 2c. on 8 Cigarettes, imperf.  
C-671 8c. on 4c. on 18 Cigarettes, imperf. Ⓜ  
C-672 8c. on 4c. on 20 Cigarettes, imperf.  
C-673 10c. on 5c. on 22 Cigarettes, imperf.



OBLONG SERIES "C"

Surcharge similar to above.

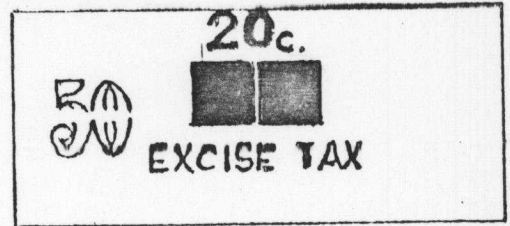
- C-674 16c. on 8c. on 40 Cigarettes, perf. ll

THIRD WARTIME PROVISIONAL ISSUES - CONTINUED

OBLONG SERIES "C"

Surcharge similar to previous issue except there are 2 - 8 X 8 mm slugs side by side.

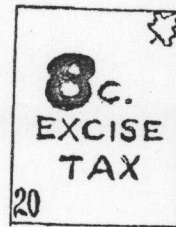
C-675 16c. on 8c. on 40 Cigarettes, perf. 11  
C-676 20c. on 10c. on 50 Cigarettes, perf. 11 @



SMALL - SERIES "C"

Printed surcharge of 7 mm light blue Gothic figures and "c." over old red values.

C-678 4c. on 2c. on 10 Cigarettes, imperf.  
C-678a 4c. on 2c. on 10 Cigarettes, imperf., "¢" for "c."  
C-679 8c. on 4c. on 18 Cigarettes, imperf. @  
C-679a 8c. on 4c. on 18 Cigarettes, imperf., "¢" for "c."  
C-680 8c. on 4c. on 20 Cigarettes, imperf.  
C-681 10c. on 5c. on 22 Cigarettes, imperf.  
C-682 10c. on 5c. on 25 Cigarettes, imperf.



OBLONG SERIES "C"

Light blue Gothic surcharge similar to above.

C-685 20c on 10c. on 50 Cigarettes, perf. 11

CIGARETTE CUSTOMS STAMPS  
1880  
132 X 15 MM - LITHOGRAPHED

The custom stamps consists of two types, type I with a plain rosette at left and type II inscribed "NOT MORE THAN" around the rosette. Most full sheets consist of two panes of 12 side by side or 24 stamps to the sheet. Sheets of 12 and 18 stamps are known. The watermark is the block type and as usual, does not cover all 24 stamps in most cases. Two and sometimes three stamps in the sheet will miss the watermark. All stamps of both types are blue.

TYPE I



- C-700 1/20th lb., port open, perf. 12, unwmk.
- C-700TP 1/20th lb., port open, perf. 12, unwmk. (proof)
- C-701 1/20th lb., port open, perf. 12, wmk.
- C-701TP 1/20th lb., port open, perf. 12, wmk. (proof)
- C-702 1/20th lb., port open, imperf., unwmk.
  
- C-704 1/10th lb., port open, perf. 12, wmk.
- C-706 1/10th lb., port of Montreal, roulette, wmk.

TYPE II



- C-708 1/20th lb., port open, perf. 12, unwmk.
- C-709 1/20th lb., port open, perf. 12, wmk.
  
- C-710 1/20th lb., port of Hamilton, perf. 12, wmk.
- C-711 1/20th lb., port of Hamilton, perf. 12, unwmk.
- C-712TP 1/20th lb., port of Hamilton, imperf., wmk. (proof)
- C-713TP 1/20th lb., port of Hamilton, imperf., unwmk. (proof)
  
- C-715 1/20th lb., port of Montreal, perf. 12, wmk.
- C-716TP 1/20th lb., port of Montreal., imperf., unwmk. (proof)
- C-717TP 1/20th lb., port of Montreal., imperf., wmk. (proof)
  
- C-720 1/20th lb., port of Windsor, perf. 12, unwmk.
- C-720TP 1/20th lb., port of Windsor, perf. 12, unwmk. (proof)
- C-721 1/20th lb., port of Windsor, perf. 12, wmk.
- C-721TP 1/20th lb., port of Windsor, perf. 12, wmk. (proof)
- C-722TP 1/20th lb., port of Windsor, imperf., wmk. (proof)

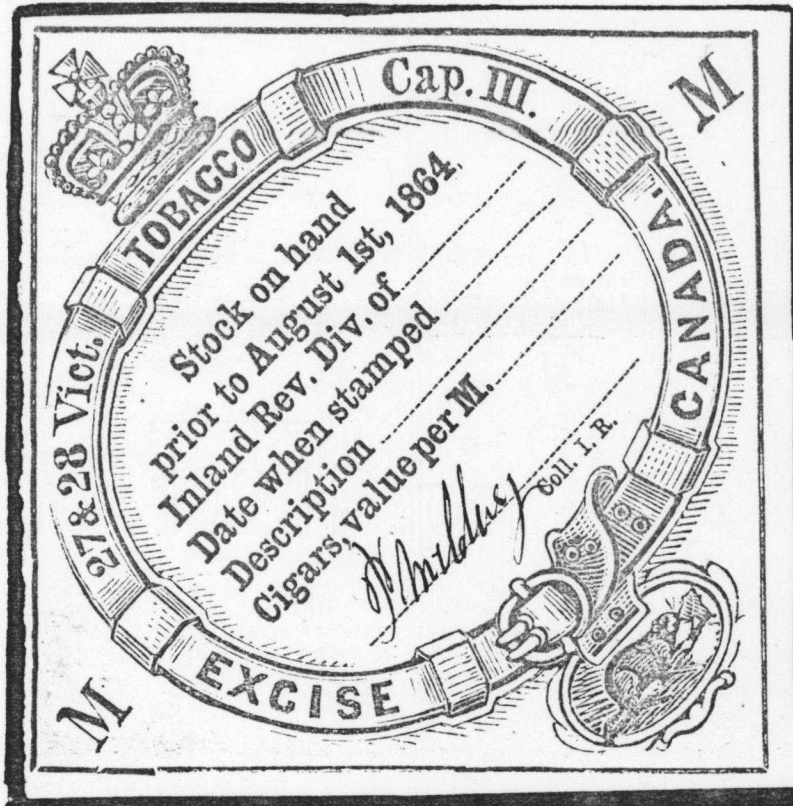
# **CIGAR STAMPS**

**XEROXING FACILITIES  
COURTESY OF  
PENNZOIL UNITED, INC.**



CANADA EXCISE TAX STAMPS  
CIGARS  
SQUARE TYPE - 95 X 95 MM  
1864

Typographed, imperf. Division, date, description, value per M to be filled in and signed by collector. ☉ = Reproduction.



- G-101 D - D in corners, green on cream wove paper, unwmk.  
G-102 D - D in corners, green on azure or blue laid paper, unwmk.  
G-103 M - M in corners, green on cream wove paper ☉ unwmk.

1867

Similar to above - Central inscription reads: "License No - Inland Rev Div of - Date when excised - Cigars, value per M - Coll I R" in 5 lines.

- G-104 Black, perf. 12, laid paper, wmk. "Excise 1867"  
G-105 Red, perf. 12, laid paper, wmk. "Excise 1867"

1867  
92 X 92 MM

Similar to preceding issue except that "Warehouse Entry No." has been added - 4th line.

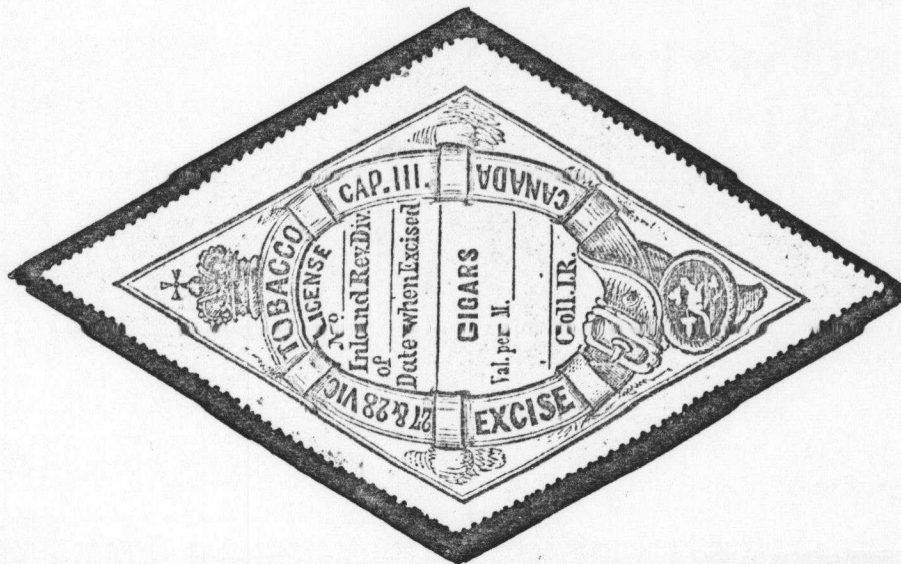
- G-106 Black on salmon laid paper, imperf., diagonal watermark "EXCISE" only.

CANADA EXCISE TAX STAMPS - CIGARS - CONTINUED

DIAMOND TYPE - 51 X 93 MM

TYPOGRAPHED - PERF. 12

1867



- G-107 Green on cream laid paper, diag. wmk. Ⓜ  
 G-108 Black on cream laid paper, wmk. "Excise 1867"

1868

TYPOGRAPHED - PERF. 12

WATERMARKED - LAID PAPER

490 X 53 MM

- G-111 Black, center inscription similar to preceding diamond type, ends filled with ornamental tracery.

1868

LITHOGRAPHED - PERF. 9

UNWATERMARKED WOVE PAPER

485 X 50 MM



"M" Before "lbs." - 7th line of Central inscription

- G-113TP Black, Hamilton division, no control nos., proof  
 G-114 Black, Windsor division, 4½ mm blue control nos.  
 G-114TP Black, Windsor division, no control nos., proof Ⓜ  
 G-115 Red, Windsor division, 4½ mm blue control nos.  
 G-116TP Red, Windsor division, no control nos., proof, perf. 12